

Hall of Records
CommissionREQUEST FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records CommissionSCHEDULE
NO. H-21PAGE
NO. 11. Requesting Agency
CITY OF CUMBERLAND, City Council2. Division or Bureau of Requesting Agency
Department of Finance and Revenue,
City Collector

3. Authorization Requested (Check only one of the squares below).

☐ A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.☒ B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.☐ C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.4. Item No. 5. Description of Records
Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

1 ASSESSMENT CARDS

Size: 5" x 8"

Dates: 1961 ---

Quantity: 12 card drawers

File Arrangement: Alphabetical by name of owner

The Assessment Cards are used in the office for ready reference in place of the large Tax Collection Books (Item 2), giving the name of the owner, location and description of the property, assessment changes by year, transfers of property with names of the grantor and grantee, and the date. Cards are replaced as property is transferred or the cards are completed and moved to an inactive file.

The Assessment Cards are based on assessments made by Allegany County and the State of Maryland, as the City of Cumberland does not have the power of assessment.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER TRANSFER TO INACTIVE STATUS, THEN DESTROY.

2 TAX COLLECTION BOOKS

Size: 13½" x 17" x 3"

Dates: 1920 ---

Quantity: 123 volumes

File Arrangement: Chronological

Audit: Annual outside audit

The Tax Collection Books are prepared from the County assessment sheets furnished to the City Collector by the County Supervisor of Assessments, excepting the Corporation Book, which is prepared from the Certifications received from the State Department of Assessments and Taxation.

(continued)

Agency, Division or Bureau Representative

Signature

Title

Date 6-11-63

Rule Authorized as Indicated in Col. 6 by Hall of
Records Commission.Disposal Authorized as Indicated in Col. 6 by Board of
Public Works.13, 1963
DateM. S. G. R. R. R.
Archivist

Date

Gordon H. H. H.
SecretaryAPPROVED
HALL OF RECORDS COMMISSION

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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NO. M-21
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NO. 2

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
2 (cont.)	<p>The Tax Collection Books give the names and addresses of the persons assessed, the assessments, the amount of the taxes, and the account numbers. Payment of taxes is entered from the Daily Collection Journal (Item 3).</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</p>	
3	<p>DAILY COLLECTION JOURNAL</p> <p>Size: 11" x 20" x 1" Dates: 1945 --- Quantity: 6 volumes File Arrangement: Chronological Audit: Annual outside audit</p> <p>The Daily Collection Journal is a record of payments of water and sewage bills, giving the date and zone, name of payee, the type of collection, and the amount. This sheet is sent daily to the Department of Water and Electric Light with the paid water and sewage stubs for preparation of the Water and Sewage Control Journal, (Schedule M-20, Item 3).</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</p>	
4	<p>TAX RECEIPT JOURNAL</p> <p>Size: 15" x 20" x 4" Dates: 1955 --- Quantity: 18 volumes File Arrangement: Chronological Audit: Annual outside audit</p> <p>This is a daily record of collection of taxes prepared from the tax stubs, giving the date, the name of the payee, the amount paid and interest, with bank deposits carried forward as totals. The Tax Receipts Journal also contains payments on rental of hangar space at the airport. The Collector's Daily Report of Collections, which is prepared from this record, is sent to the Comptroller for entering in his Cash Receipts Journal (Schedule M-19, Items 2 and 7). The tax collection stubs are sent to the Department of Water and Electric Light with the Daily Collection Journal sheet and paid water and sewage stubs (Item 3) for entering in the Work Sheets (Schedule M-20, Item 1).</p> <p>RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</p>	
5	<p>LIEN PAYMENT JOURNAL</p> <p>Size: 11" x 12" x 2" Dates: 1945 --- Quantity: 8 volumes File Arrangement: Chronological Audit: Annual outside audit</p>	

(continued)

APPROVED
HALL OF RECORDS COMMISSION

TEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE
NO. M-21
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NO. 3

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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5 (cont.)	<p>Liens are placed against individual property owners for the amount of an assessment for improvements made by the city. The Lien Payment Journal contains the names and addresses of the lienees and the amount of the assessment and interest, if any. When payment is made, a notation of payment is entered in the Journal. This information is forwarded to the Comptroller with the Collector's Daily Report of Collections (Schedule M-19, Item 7). When books are completed, unpaid liens are transferred and carried forward in the new book.</p>	
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RECOMMENDATION: RETAIN UNTIL REPLACED AND FOR THREE YEARS THEREAFTER,
OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET,
WHICHEVER IS LATER, THEN DESTROY.

APPROVED
HALL OF RECORDS COMMISSION